

AMENDMENTS TO THE SPECIFICATION

Please delete the present Abstract of the Disclosure.

Please add the following new Abstract of the Disclosure:

To provide a light diffusing sheet which enables the light from a lightguide plate or light source of a backlight unit to be conducted to lens film after having been converted to diffused light having a small brightness peak angle, and which generates neither a moiré or interference fringe nor luminance unevenness, and is advantageous also in terms of productivity and cost, and to provide a backlight unit having this light diffusing sheet incorporated therein, and the surface of the sheet with fine recesses formed therein serves as a light emission side. The light diffusing sheet comprises a light-transmitting resin, characterized by having fine recesses formed in at least one of the surfaces thereof, the fine recesses having a shape which is any of the shapes of an inverted polyangular pyramid, an inverted truncated polyangular pyramid, an inverted cone, and an inverted truncated cone.